

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE  
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**PART 495  
TELECOMMUNICATIONS EXCISE TAX**

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AUTHORITY: Implementing the Telecommunications Excise Tax Act [35 ILCS 630] and authorized by Section 17 of the Telecommunications Excise Tax Act [35 ILCS 630/17].

SOURCE: Adopted at 14 Ill. Reg. 11321, effective July 1, 1990; amended at 21 Ill. Reg. 13658, effective September 29, 1997; amended at 22 Ill. Reg. 11886, effective June 29, 1998; amended at 24 Ill. Reg. 12082, effective July 28, 2000; amended at 25 Ill. Reg. 197, effective December 26, 2000; amended at 25 Ill. Reg. 5034, effective March 19, 2001; amended at 27 Ill. Reg. 9614, effective June 13, 2003.